

House Amendment 1290

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1 1 Amend Senate File 413, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 4, by inserting after line 22 the
1 4 following:
1 5 <Sec. _____. Section 99G.30A, subsection 2,
1 6 paragraph b, Code 2007, is amended to read as follows:
1 7 b. All powers and requirements of the director to
1 8 administer the state sales and use tax law are
1 9 applicable to the administration of the monitor
1 10 vending machine excise tax, including but not limited
1 11 to the provisions of section 422.25, subsection 4,
1 12 sections 422.30, 422.67, and 422.68, section 422.69,
1 13 subsection 1, sections 422.70 to 422.75, section
1 14 423.14, subsection 1 and subsection 2, paragraphs "b"
1 15 through "e", and sections ~~423.15~~, 423.23, 423.24,
1 16 423.25, 423.31 to 423.35, 423.37 to 423.42, 423.46,
1 17 and 423.47.
1 18 Sec. _____. Section 423.57, Code 2007, is amended to
1 19 read as follows:
1 20 423.57 STATUTES APPLICABLE.
1 21 The director shall administer this subchapter as it
1 22 relates to the taxes imposed in this chapter in the
1 23 same manner and subject to all the provisions of, and
1 24 all of the powers, duties, authority, and restrictions
1 25 contained in sections 423.14, ~~423.15~~, ~~423.16~~, ~~423.17~~,
1 26 ~~423.18~~, ~~423.19~~, ~~423.20~~, 423.21, 423.22, 423.23,
1 27 423.24, 423.25, 423.28, 423.29, 423.31, 423.32,
1 28 423.33, 423.34, 423.35, 423.37, 423.38, 423.39,
1 29 423.40, 423.41, and 423.42, section 423.43, subsection
1 30 3, and sections 423.45, 423.46, and 423.47.
1 31 Sec. _____. Section 423B.6, subsection 2, paragraph
1 32 b, Code 2007, is amended to read as follows:
1 33 b. The ordinance of a county board of supervisors
1 34 imposing a local sales and services tax shall adopt by
1 35 reference the applicable provisions of the appropriate
1 36 sections of chapter 423. All powers and requirements
1 37 of the director to administer the state sales tax law
1 38 and use tax law are applicable to the administration
1 39 of a local sales and services tax law and the local
1 40 excise tax, including but not limited to the
1 41 provisions of section 422.25, subsection 4, sections
1 42 422.30, 422.67, and 422.68, section 422.69, subsection
1 43 1, sections 422.70 to 422.75, section 423.14,
1 44 subsection 1 and subsection 2, paragraphs "b" through
1 45 "e", and sections ~~423.15~~, 423.23, 423.24, 423.25,
1 46 423.31 to 423.35, 423.37 to 423.42, 423.46, and
1 47 423.47. Local officials shall confer with the
1 48 director of revenue for assistance in drafting the
1 49 ordinance imposing a local sales and services tax. A
1 50 certified copy of the ordinance shall be filed with
2 1 the director as soon as possible after passage.
2 2 Sec. _____. Section 423C.4, Code 2007, is amended to
2 3 read as follows:
2 4 423C.4 ADMINISTRATION AND ENFORCEMENT.
2 5 All powers and requirements of the director of
2 6 revenue to administer the state sales tax law under
2 7 chapter 423 are applicable to the administration of
2 8 the tax imposed under section 423C.3, including but
2 9 not limited to section 422.25, subsection 4, sections
2 10 422.30, 422.67, and 422.68, section 422.69, subsection
2 11 1, sections 422.70 through 422.75, section 423.14,
2 12 subsection 1, and sections ~~423.15~~, 423.23, 423.24,
2 13 423.25, 423.31, 423.33, 423.35 and 423.37 through
2 14 423.42, 423.45, 423.46, and 423.47. However, as an
2 15 exception to the powers specified in section 423.31,
2 16 the director shall only require the filing of
2 17 quarterly reports.
2 18 Sec. _____. Sections 423.15 through 423.20, Code
2 19 2007, are repealed.>
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